

**IN THE UNITED STATES DISTRICT COURT
FOR THE MIDDLE DISTRICT OF PENNSYLVANIA**

ONLINE MERCHANTS GUILD,)	
)	
Plaintiff,)	
)	
vs.)	No. 1:21-cv-00369-SHR
)	
C. DANIEL HASSELL,)	
in his official capacity as)	
SECRETARY OF REVENUE,)	
DEPARTMENT OF REVENUE,)	
)	
Defendant.)	

**The Online Merchants Guild’s Request for Expedited Consideration of its
Motion for Temporary Restraining Order and Preliminary Injunction**

The Online Merchants Guild respectfully requests expedited consideration of its Motion for Temporary Restraining Order and Preliminary Injunction [Doc. 9] because certain Guild members face imminent consequences with respect to the challenged Department of Revenue Policy.

The Guild filed its motion for injunctive relief on March 4, 2021. As explained in the supporting brief [Doc. 10], the challenged Department of Revenue Policy requires Guild members to register with the Department within fifteen days of when the Department mailed letters to the members. If members do not register within that fifteen-day period, they will face increased tax exposure. *See* Doc. 10-1 at 10; Doc. 10-2 at 2 and 5; Doc. 10-3 at 2–3 and 5.

Since filing this case, the Guild has received additional notice from various members and similarly-situated merchants that their fifteen-day periods will elapse soon. *See, e.g.*, Exhibit 1 (DOR letter indicating fifteen-day period would expire on March 19).

But, on a normal briefing schedule, the Department of Revenue's response to the Guild's motion will not be due until that day, and the Guild's reply would not be due until two weeks later. *See* LR 7.6.

Hence, absent expedited consideration, Guild members will face a choice between compelled registration—the very thing the Guild's motion challenges—and possibly increased tax exposure. In consideration of that choice, members are having to spend resources on professional advice from accountants and lawyers and familiarize themselves with emergent Pennsylvania tax policy. But those costs may be unnecessary.

Accordingly, the Online Merchants Guild respectfully requests expedited consideration of its motion. For example, the Court could entertain the temporary restraining order request to create some breathing room while the parties further brief, and the Court considers, the preliminary injunction request on a more developed briefing record.

Respectfully submitted this 11th day of March 2021.

s/ Aaron K. Block

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Certificate of Service

I hereby certify that I served the foregoing via the Court's CM/ECF system
this 11th day of March 2021.

s/ Aaron K. Block
Aaron K. Block